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Dated: October 18, 2007

Electronic Signature for EuiHoon Lee: /EuiHoon Lee/

Docket No.: TOW-030RCE2
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Naoyuki Enjoji *et al.*

Application No.: 10/608,452

Confirmation No.: 9395

Filed: June 26, 2003

Art Unit: 1745

For: FUEL CELL WITH FUEL GAS ADJUSTMENT
MECHANISM (AS AMENDED)

Examiner: A. J. Martin

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the non-final Office Action mailed on June 18, 2007, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begin on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.